

ALLEN BLAY

June, 2026

EY Professor and Chair
Department of Accounting
Herbert Wertheim College of Business
Florida State University
Tallahassee, FL 32306-1110
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EDUCATION:

Ph.D. (Major: Accounting)
University of Florida, 2000.

M. of Accounting
University of Florida, 1993.

B.S.B.A. (Major: Accounting)
University of Florida, 1993.

EXPERIENCE:

Department Chair and EY Professor of Accounting, Florida State University, 2021-present
Associate Professor, Florida State University, 2013-2021
Assistant Professor, Florida State University, 2007-2013

Assistant Professor, Anderson Graduate School of Management, University of California Riverside, 2000-2007

Staff/Senior (In-Charge) Auditor: Hacker, Johnson, Cohen and Grieb, CPA (Tampa/Orlando, FL), 1993-1995.

CERTIFICATION:

Certified Public Accounting, State of Florida, #AC0026504

RESEARCH INTERESTS:

Corporate financial distress, auditor decision-making

TEACHING INTERESTS:

Auditing, financial accounting

HONORS

Teaching Honors

Florida State University Charles Hardwick Graduate Teaching Award, 2022

Florida State University Beta Alpha Psi Professor of the Year Award, 2015

Florida State University Undergraduate Teaching Award,

2014

Florida State University Business Information Professional of the Year, 2011-2012

Nominated for Florida State University Distinguished Teaching Award, 2020, 2019

Nominated for Florida State University Undergraduate Teaching Award 2018, 2017, 2016, 2015 (ineligible in these years due to winning award within previous five years)

Nominated for Florida State University Graduate Teaching Award, 2020, 2019, 2012

Research

American Accounting Association, *Issues in Accounting Education* Best Paper Award, 2018

Other

Florida State University Core Values Award, 2025
American Accounting Association Doctoral Fellow, 1998.

REFEREED PUBLICATIONS:

JOURNAL ARTICLES:

Blay, Allen D., M.G. Fennema, and Michelle McAllister, "Opportunities for Enhancing Professional Skepticism Prior to Entering the Accounting Profession", *Contemporary Accounting Research*, In Press.

Blay, Allen D., Will Anding, and Zahn Bozanic, "Not All Critical Audit Matters (CAM) Are the Same: Anti-Herding Behavior in CAM Disclosures", *Journal of Business, Finance, and Accounting* 53(2), November, 2025, 733-755.
<https://doi.org/10.1111/jbfa.70034>

Blay, Allen D., Mark Beasley, Christina Lewellen, and Michelle McAllister, "Tempering Financial Reporting Risk through Board Risk Management", *Journal of Risk and Financial Management*, November, 2023,
<https://doi.org/10.3390/jrfm16120491>

Blay, Allen D., Landon Mauler, and Jonathan Nash, "Within or Across Auditors? Understanding Knowledge Transfer in Audit Production", 2023, *Accounting Horizons*,

<https://doi.org/10.2308/HORIZONS-19-014>

Blay, Allen D., Michelle McAllister, and Kathryn Kadous, “Fraud Brainstorming Group Composition in Auditing: The Persuasive Power of a Skeptical Minority”, *The Accounting Review*, May, 2021, 431-448,
<https://doi.org/10.2308/TAR-2018-0027>.

Blay, Allen D., Eric Gooden, Mark Mellon, and Doug Stevens, “The Effect of an Auditor Identity Disclosure Requirement on Audit Quality: An Experimental Examination Incorporating the Incremental Effect of a Signature Requirement”, *Auditing: A Journal of Practice & Theory*, November, 2019, 17-29,
<https://doi.org/10.2308/ajpt-52387>.

Blay, Allen D., Eric Gooden, Mark Mellon, and Doug Stevens, “Can Social Norm Activation Improve Audit Quality? Evidence from an Experimental Audit Market”, *Journal of Business Ethics*, May, 2019, 513-530.
<https://doi.org/10.1007/s10551-017-3561-z>.

Blay, Allen D., Jeremy Douthit, and Bachman Fulmer, “Why Don't People Lie? Negative Affect Intensity and Preferences for Honesty in Budgetary Reporting”, *Management Accounting Research*, March, 2019, 56-65.

Blay, Allen D., Eric Gooden, Mark Mellon, and Doug Stevens, “The Usefulness of Social Norm Theory in Empirical Business Ethics Research: A Review and Suggestions for Future Research”, *Journal of Business Ethics*, September, 2018, 191-206.

Blay, Allen D., and Martin G. Fennema, “Are Accountants Made or Born? An Analysis of Self-Selection into and Success in the Accounting Major”, *Issues in Accounting Education*, August, 2017, 33-50.

Blay, Allen D., James R. Moon, Jr., and Jeffrey S. Paterson, “There’s No Place Like Home: The Influence of Home-State Going-Concern Reporting Rates on Going-Concern Opinion Propensity and Accuracy”, *Auditing: A Journal of Practice and Theory*, May, 2016, 23-51.

Blay, Allen D., Matthew Notbohm, Caren Schelleman, and Adrian Valencia, “Audit Quality Effects of an Individual

Audit Partner Signature Mandate”, *International Journal of Auditing*, November, 2014, 172-192.

Blay, Allen D., and Marshall A. Geiger, “Auditor Fees and Auditor Independence: Evidence from Going-Concern Opinions”, *Contemporary Accounting Research*, Summer, 2013.

Blay, Allen D., Kathryn Kadous, and Kimberly M. Sawers, “The Impact of Risk and Affect on Information Search Efficiency”, *Organizational Behavior and Human Decision Processes*, January, 2012, 80-87.

Blay, Allen D., and Marshall A. Geiger, “The Auditor’s Going-concern Opinion as a Communication of Risk”, *Auditing: A Journal of Practice & Theory*, May, 2011, 77-102.

Blay, Allen D., L. Dwight Sneathen, Tim Kizirian, “Evidential Effort and Risk Assessment in Auditing,” *Journal of Business and Economic Research*, September, 2008, 39-51.

Blay, Allen D., Tim Kizirian, L. Dwight Sneathen, “The Effects of Fraud and Going-concern Risk on Auditors’ Assessments of the Risk of Material Misstatement and Resulting Audit Procedures,” *International Journal of Auditing* Vol. 11(3), November, 2007, 149-163.

Alexander, Raquel M., Allen D. Blay, and Kathy Hurtt, “An Examination of Convergent Validity in Internet-based Accounting Research,” *Behavioral Research in Accounting*, Vol. 18, 2006. SSRN Top 10 Downloaded Paper.

Blay, Allen D., “Independence Threats, Litigation Risk, and the Auditor’s Decision Process,” *Contemporary Accounting Research*, Vol. 22 N. 4, 759-89, Winter 2005.

Blay, Allen D., and Marshall A. Geiger, “Market Expectations for First-Time Going-Concern Recipients,” *Journal of Accounting Auditing and Finance*, Vol. 16 N. 3, pp. 209-226, Summer 2001.

WORKING PAPERS:

Blay, Allen D., Jill Bisco, Kathleen McCullough, and E. Tice Sirmans, "Do Relationships Between Audit and Non-Audit Service Providers Impact Audit Quality?"

Blay, Allen D., David Bryan, and J. Kenneth Reynolds, "*The Going-Concern Market Anomaly Revisited*"

Blay, Allen D., Jeremy Douthit, and W. Trexler Proffitt, "*Legitimized Discretion*"

TEACHING EXPERIENCE:

Courses Taught

Introduction to Behavioral Accounting Research (Ph.D. – FSU)

Introduction to Auditing Research (Ph.D. – FSU)

Advanced Graduate Auditing (Masters – FSU)

Auditing for undergraduates (FSU, UCR)

Advanced auditing for undergraduates (FSU, UCR)

Auditing for MBA students (UCR)

Intermediate Financial Accounting (UCR)

Principles of Financial Accounting (350 student lecture – UCR and UF)

Principles of Financial Accounting Honors (FSU)

Financial Accounting for Entrepreneurial MBA students (UCR)

Accounting in the post-Enron environment (freshman seminar UCR)

Median undergraduate evaluation: Excellent (1 on a 5 pt. scale)

Median graduate evaluation: Excellent (1 on a 5 pt. scale)

Doctoral Student Supervision (FSU)

Kyle Meyer (Graduation: Fall, 2009)

Kelly Gamble (Graduation: Spring, 2010)

Matthew Notbohm (Graduation: Spring, 2010)

Mark Mellon (Graduation: Fall, 2010)

Bruce Davidson (Graduation: Fall, 2010)

Eric Gooden (Graduation: Spring, 2012)

Jeremy Douthit (Chair, Graduation: Spring, 2014)

Andrew Smyth (Economics, Graduation: Summer 2014)

Brent Davis (Economics, Graduation: Spring, 2015)

David Bryan (Graduation: Spring, 2015)

Josette Pelzer (Chair, Graduation: Spring, 2016)

Jonathan Nash (Graduation: Spring, 2016)

Philip Brookins (Economics, Graduation: Spring 2016)

John Jensenius (Economics, Graduation: Sum. 2016)
Michelle McAllister (Chair, Graduation: Spring, 2017)
Kyle Sopp (Chair, Graduation: Spring, 2023)
Tobias Brevik (Economics)
Thomas Frye (Economics, Graduation: Spring 2023)

Other Teaching Activities

American Accounting Association Auditing Midyear Meeting, “Knee Deep in the Hooplah: Data and Analytics in Auditing”, Plenary session, Houston, TX, January, 2020.

American Accounting Association Summer Intensive Data and Analytics Workshop, - Audit Area team leader, Intensive Workshop leader, Orlando, FL, June, 2018 and June, 2019.

American Institute of Certified Public Accounting MEGA Conference, “Transforming Accounting and Auditing through Analytics”, with Lance Kerwin, Orlando, FL, June, 2018.

American Accounting Association Excellence in Auditing Education Seminar, Urgent Medical Devices – Data Analytics Case Leader, Portland, OR, January, 2018.

International Executive Masters in Auditing Program. Joint program with Maastricht U. and VU Amsterdam, December, 2016, December, 2017, December, 2018.

Accounting IS Big Data (Webinar), sponsored by the American Accounting Association, April, 2016.

Integrating Big Data and Analytics into the Financial Statement Auditing Class (Webinar), sponsored by McGraw-Hill Education, February, 2016.

AAA Excellence in Auditing Education Workshop, Integrating IDEA into the Auditing Classroom in an Effective and Efficient Manner, January, 2016.

INVITED PRESENTATIONS:

Mississippi State University, February, 2026
Florida State University Thomas Howell Ferguson Seminar Series, November 2019
American Accounting Association Annual Meeting, August, 2019, San Francisco, CA
American Accounting Association Auditing Midyear Meeting, January, 2019, Nashville, TN
American Accounting Association Annual Meeting, August, 2016, New York, NY
Erasmus University/Rotterdam School of Management, March, 2016
American Accounting Association Auditing Midyear Meeting, January, 2014, San Antonio, TX
American Accounting Association Annual Meeting, August, 2013, Anaheim, CA
University of Florida Seminar Series, November, 2012
American Accounting Association Annual Meeting, August, 2012, Washington, DC
American Accounting Association Auditing Midyear Meeting, January, 2012, Savannah, GA
Florida State University Seminar Series, October, 2011
American Accounting Association Annual Meeting, August, 2011, Denver, CO
University of South Florida Seminar Series, February, 2011
Florida State University Seminar Series, November, 2010
American Accounting Association Annual Meeting, August, 2010, San Francisco, CA
Florida State University Seminar Series, February, 2010
University of Florida Seminar Series, March, 2009
Florida Institute of Certified Public Accountants Fall Accounting Conference, October, 2008

Association of Local Government Accountants, April, 2008, Tallahassee, FL
Florida State University Seminar Series, April, 2008
American Accounting Association Annual Meeting, August, 2007, Chicago, IL
Virginia Tech University Seminar Series, November, 2006
American Accounting Association Annual Meeting, August, 2006, Washington DC
American Accounting Association Audit Sectional, January, 2005, New Orleans LA.
American Accounting Association Annual Meeting, August, 2004, Orlando, FL.
International Symposium on Audit Research, June, 2004, Maastricht, The Netherlands.
American Accounting Association Audit Sectional Meeting, January 2004, Clearwater, FL
American Accounting Association Annual Meeting, August, 2003, Honolulu, HI
American Accounting Association Audit Sectional, January, 2003, Newport Beach, CA.
American Accounting Association Audit Sectional, January, 2002, Orlando, FL.
American Accounting Association Annual Meeting, August, 2001, Atlanta, GA.
American Accounting Association Western Regional Meeting, May, 2001, San Jose, CA.
American Accounting Association Annual Meeting, August, 1999, San Diego, CA.
American Accounting Association Auditing Sectional Meeting, January, 1999, Atlanta, GA.

AFFILIATIONS:

American Accounting Association
Auditing Section of the American Accounting Association
Accounting, Behavior, and Organizations Section of the American Accounting Association
Canadian Academic Accounting Association
American Institute of Certified Public Accountants

SERVICE:

National and International Level
American Accounting Association New Faculty Consortium Vice Chair/Chair 2024-2026

American Accounting Association Mid-Career Faculty Consortium Planning Committee and Steering Committee (New Conference) 2024-2025

American Accounting Association Auditing Section VP Academic, President, Past-President 2021-24

American Accounting Association Auditing Midyear Meeting Vice Chair (2019), Chair (2020).

American Accounting Association Intensive Data & Analytics Conference Steering Committee 2018-present

Scientific Committee of the 41st Annual Congress of the European Accounting Association (2018, 2019, 2020)

American Accounting Association, Cook Deloitte Foundation Prize Nominating Committee (2017-18)

American Accounting Association, Notable & Distinguished Contributions to Accounting Literature Award Screening Committee (2015-16)

American Institute of Certified Public Accountants Examinations Team, Data Analytics Project (2017-present)

American Institute of Certified Public Accountants Examinations Team, Professional Skepticism Project (2015-2017)

American Institute of Certified Public Accountants, Auditing and Attestation Subcommittee (2012-2015)

American Accounting Association Auditing Section Outstanding Dissertation Award Committee (2013)

American Accounting Association Auditing Section Education Committee Member (2011-present)

American Accounting Association 2011 Accounting Behavior and Organizations Section Asst. Program Chair

American Accounting Association 2012 Accounting Behavior and Organizations Section Program Chair

American Accounting Association 2003 Auditing Sectional

Meeting Planning Committee (2001-January, 2003).

University Level (Florida State University)

University Teaching Awards Committee (2016-2019, Chair 2017-18, 2018-19)

Liberal Studies Board (2013-2016)

XS/FS Executive Committee (2013-Present)

University Level (University of California Riverside)

Faculty Advisor, UCR Accounting Society (July, 2001-2007)

Advisory Board, UCR Investment Club (July, 2003 – June, 2004)

Member, Committee on International Education (September, 2004-2007)

College Level (Florida State University)

Ethics Roundtable (2007-2008)

Department Level (Florida State University)

Doctoral Program Director (2013-Present)

Doctoral Program Committee (2007-Present)

Faculty Recruiting Committee (2011-Present)

Master of Accounting Program Committee (2011-Present)

Faculty Research Funding Committee (2011-Present)

College Level (Anderson Graduate School of Management, University of California Riverside)

Chair, Master of Accountancy Task Force (September, 2005-2007)

Accounting Alumni and Professional Advisory Board (Jan, 2005 – 2007)

3+2 Program Task Force (July, 2004 – December, 2004)

Independent Judge, MBA Capstone Strategy Student Presentations – (6) quarters between Fall 2002-2007.

AGSM Research Committee (July, 2003 – June, 2004)

Accounting Department Faculty Recruiting Committee (2001-2003)

Executive Committee (elected position) (July, 2001 - June, 2003)

TEXTBOOK AND EDUCATION:

Urgent Medical Device, Inc. 2023: A teaching case designed to integrate Alteryx in the financial statement auditing classroom. 2023. With A. King. KPMG

University.

Urgent Medical Device, Inc.: A Teaching Case Designed to Integrate Data and Analytics in the Financial Statement Auditing Class. 2018. with J. Thibodeau. KPMG University Publishing.

Auditing & Assurance Services, 2026 Evergreen Edition. 2026. with T. Louwers, P. Bagley, J. Strawser, and J. Thibodeau

REVIEWING AND EDITORIAL ACTIVITIES:

Editor, *Issues in Accounting Education*, 2019-present

Editorial Board, *Auditing: A Journal of Practice and Theory*, 2014-2019, 2026-present

Associate Editor, *Issues in Accounting Education*, 2013-2019

Editorial Board, *Issues in Accounting Education*, August, 2004 – 2008.

Editorial Board, *The International Journal of Accounting*, 2015-present

Ad hoc reviewer, *The Accounting Review*

Ad hoc reviewer, *Contemporary Accounting Research*

Ad hoc reviewer, *Auditing: A Journal of Practice & Theory*.

Ad hoc reviewer, *Organizational Behavior and Human Decision Processes*

Ad hoc reviewer, *Journal of Business Ethics*

Ad hoc reviewer, *Current Issues in Auditing*

Ad hoc reviewer, *Advances in Accounting*.

Ad hoc reviewer, *Behavioral Research in Accounting*.

Ad hoc reviewer, *Journal of Accounting Literature*

Ad hoc reviewer, *The Service Industries Journal*

Ad hoc reviewer, *International Journal of Auditing*

Ad hoc reviewer, *Abacus*

Ad hoc reviewer for conferences, including American Accounting Association Annual and Midyear Meetings (Auditing and Accounting, Behavior, and Organizations sections),

International Symposium for Audit Research

GRANTS:

2014 National Association of State Boards of Accountancy

2012 PwC INQUIRES Grant

PATENT:

Blay, Allen D., and Steven P. Blay, Advancements in

Blay, p. 12

Computerized Poker Training and Analysis, US8152618,
April, 2012.